

**GOVERNMENT**

**SIKKIM**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 1<sup>st</sup> June, 2020**

**No.135**

**GOVERNMENT OF SIKKIM  
FINANCE DEPARTMENT  
GANGTOK-737101, SIKKIM**

**NOTIFICATION**

**No: 25/CTD/2020**

**Dated: 30.05.2020**

In exercise of power conferred by clause (a) of sub-section (1) of section 5 of the Sikkim Sales Tax Act, 1983 and in supersession of notifications no. GOS/CTD/2006-07/12-A2(79)07/CTD/16 and GOS/CTD/2006-07/12-A2(79)08/CTD/16 dated 05-09-2016, and in the interest of the general public, the State Government hereby notifies the rate of local sales tax as mentioned under Column III on sale of items mentioned under Column II, in the table below:-

<b>Sl. No.</b>	<b>Description of item</b>	<b>Rate of Tax</b>
I	II	III
1.	High Speed Diesel sold by local depot of registered petroleum companies to local retail outlets in Sikkim for resale.	Fourteen and Seventy Five paise per rupee of the base rate*
2.	Motor Spirit (Petrol) sold by local depot of registered petroleum companies to local retail outlets in Sikkim for resale.	Twenty Five and twenty five paise per rupee of the base rate*

\*Base rate as fixed by the designated oil companies.

This notification shall come into effect from the first day of June 2020.

**Additional Chief Secretary  
Finance Department  
Government of Sikkim  
(File No GOS/CT DIV/2006-07/12-A2(79)**